

Careful consideration to the information requirements of other agencies prior to development of our own management information system. We have several examples of the dovetailing, the interrelationship between our management and those of other agencies, particularly in the supply system where we reconcile with the Department of Defense and their method.

Mr. BROOKS. Do you think you are getting the maximum out of it? Do you have an automated system? How do you interrelate?

Mr. MOODY. The system is automatically related, and where there is information in the system that is common to the requirements of the various programs, they are interrelated.

But as I am sure you are aware, because you are very familiar with our program, because of this diversification, we are continuously seeking to improve the interface and interrelation in our management information system. But there is always going to be a need for separate systems based on the requirements of the various operations.

E. INTERNAL AUDIT SYSTEM

Mr. BROOKS. Would you describe, Mr. Moody, your internal auditing system?

We will put in the record at the conclusion of his comments exhibit E.

Mr. MOODY. Frankly, exhibit E contains as good an explanation of our audit systems as I think it is possible to come up with.

Mr. BROOKS. This is the GAO audit analysis?

Mr. MOODY. That's correct. Basically our audit and investigative function is included in the same organizational unit, and is, to my way of describing it—our audit and investigation unit is audit-oriented as distinguished from investigative-oriented. We are auditing things to see that they are going well rather than investigating after the fact to see why they didn't go so well. We do some of that, too, but we are more oriented toward an audit program than an investigative program.

Organizationally GSA's internal audit activity is located within our Office of Management Investigations and Review, which is also organizationally situated within the Office of the Assistant Administrator for Administration, Mr. Johnson.

Mr. BROOKS. Do you have anybody in there that does investigative work with the authority to report to you or Mr. Knott on any error in the flow of work, or the execution or implementation of projects?

Mr. MOODY. Yes, Mr. Chairman. In fact, all of the audit reports, all of the investigative reports go directly to the Administrator. At the same time, those reports, the audit reports in particular, have previously been exposed to the functions being audited, the directors of the program being audited, just in the same manner that GAO does; and the views of those program directors are incorporated and commented upon in the audit report. Then, under our system, we don't have to ask the program director to give the Administrator a report. This is automatically required.

If they make an audit, Mr. Abersfeller gets the report at the same time we do, and he has a prescribed number of days to submit to us recommendations, to submit back directly to the Administrator